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Exemptions are also extended in cases where the household does not own livestock in excess of one cow, one heifer, one hog over 6 months old, and three sheep or goats over one year old and with brood. In the absence of a cow or a pig, up to five sheep or goats not over a year old and with brood may be owned to qualify for special exemptions. In cases where the size of the plot worked does not exceed the norm specified by the government, the owner of the plot is also extended special exemptions. Workers and employees who do not meet the above conditions are taxed on the same basis with individual peasant farmers.

The new agricultural tax law establishes special exemptions for other groups of the population as well. War invalids and labor invalids, Class I and II, are fully exempt from taxation if the household does not contain able-bodied members; otherwise, only 50 percent of the tax is assessed. Class I invalids are fully exempt even if the household includes one able-bodied member, while Class II invalids are extended similar privileges if the household contains one able-bodied member and children under 8 years of age. Similar exemptions are also extended to Class I and II invalids of World War II, providing the household contains not more than two able-bodied members and five or more children under 16 years of age.

Old kolkhoz workers (men over 60 and women over 55) are assessed only 50 percent of the tax providing there are no able-bodied members in the household.

Families of those in military service which do not contain any able-bodied members besides the wife or mother, and having children under 8 years of age, are not subject to taxation. Families of those who have been killed or are missing in military service in World War II are eligible for a 50- or 25-percent exemption.

Under the law, physicians, teachers, agronomists, and other specialists whose annual income does not exceed 3,000 rubles are exempt from taxation.

Tax-collection dates are the same for all categories and taxes are payable in three installments on 1 August, 1 September, and 1 November. The first payment is computed at 40 percent of the agricultural tax of the preceding year, and the remainder is payable in two equal payments.

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